JOURNAL OF ACCOUNTING LITERATURE

Co-editors

Bipin B. Ajinkya
and
Stephen K. Asare
University of Florida

Associate Editors

E. Michael Bamber, *University of Georgia*
Rajiv D. Banker, *Temple University*
James R. Boatsman, *Arizona State University*
Dan S. Dhalilwal, *University of Arizona*
John H. Evans III, *University of Pittsburgh*
Robert N. Freeman, *University of Texas at Austin*
Robert Libby, *Cornell University*
Robert C. Lipe, *University of Oklahoma*
Gary McGill, *University of Florida*
William F. Messier, Jr., *University of Nevada, Las Vegas*
Senyo Tse, *Texas A&M University*

VOLUME 28 CONTENTS 2009

A Review of Academic Literature on Internal Control Reporting Under SOX 1
Arnold Schneider, Audrey A. Gramling, Dana R. Hermanson and Zhongxia (Shelly) Ye

The Causes and Consequences of Auditor Switching: A Review of the Literature 47
Chad M. Stefaniak, Jesse C. Robertson and Richard W. Houston

Management Control Systems and Strategy: What's Been Happening? 123
Basil Tucker, Helen Thorne and Bruce Gurd

Measures of Accounting Conservatism: A Construct Validity Perspective ... 165
Richard Zhe Wang, Ciarán Ó hÓgartaigh and Tony van Zijl

41 206 UM MAG 1423
08/12 02-218-00 Ohio
IEGroup